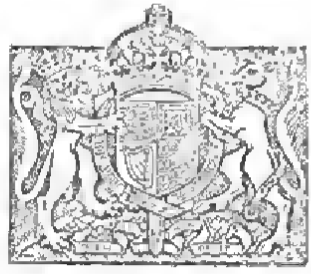
Registered No. M-1



THE FORT ST. GEORGE GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 8] MADRAS, SATURDAY, MARCH 25, 1939 [PRICE, 1 anna

REVENUE DEPARTMENT.

NOTIFICATIONS.

Fort St. George, March 25, 1939
(G.O. No. 767, Revenue).

No. 273.—

In pursuance of sub-section (3) of section 1 of the Madras Sales of Motor Spirit Taxation Act, 1939 (Madras Act VI of 1939), His Excellency the Governor of Madras is hereby pleased to appoint the 1st day of April 1939 as the date on which the provisions of sections 2 to 28 of the said Act shall come into force.

Fort St. George, March 21, 1939
(G.O. No. 799, Revenue.).

No. 274.—

In exercise of the powers conferred by section 26 of the Madras Sales of Motor Spirit Taxation Act, 1939 (Madras Act VI of 1939), His Excellency the Governor of Madras is hereby pleased to make the following rules:—

RULES.

1. These rules may be called "The Madras Sales of Motor Spirit Taxation Rules, 1939."

2. They shall come into force on the 1st April 1939.

3 In these rules, unless there is anything repugnant in the subject or context—

(a) "the Act" means the Madras Sales of Motor Spirit Taxation Act, 1939;

(b) "Form" means a Form appended to these rules;

(c) "Government" means the Government of Madras;

(d) "manager" or "agent" means the person expressly or impliedly authorized by the dealer to act as his manager or agent for all or any of the purposes under these rules subject to the approval of such authorization by the registering authority;

(e) "month" means a calendar month;

(f) "registering authority" means the Collector of the district or any other officer specially empowered in this behalf by the Government;

(g) "registration certificate" means the certificate granted on the registration of a person as an importer, wholesale dealer or retail dealer under the provisions of the Act;

(h) "section" means a section of the Act, and

(i) "tax" means the tax payable under the Act.

4. The Board of Revenue shall, subject to the control of the Government, superintend the administration and collection of the tax.

5. The Collector of the district shall carry out the provisions of the Act subject to the control and direction of the Board of Revenue and the orders of the Government.

6. All officers discharging functions under the Act or any rule or order made thereunder shall be subject to the control of the Collector of the district.

7. A person who desires to be registered as an importer or wholesale dealer or as a retail dealer shall apply in Form A or Form B as the case may be to the registering authority of the district in which his place of business is situated. Separate applications shall be necessary for the registration of the same person in more than one of the above capacities.

8 (1) The registering authority may require an applicant for registration as a retail dealer to deposit in a Government treasury an amount which in the opinion of the registering authority will be equivalent to the tax payable by the retail dealer on the estimated average quantity of motor spirit expected to be sold by him in a month and the applicant shall thereupon deposit the amount and forward to the registering authority the receipt granted by the Government treasury

(2) If at any time it is found that the actual average quantity of motor spirit sold by the retail dealer exceeds the estimated average, it shall be open to the registering authority by notice to require the retail dealer to make within the time specified therein an additional deposit so as to make the total deposit equivalent to the tax payable on such actual average.

(3) If at any time it is found that the actual average quantity of motor spirit sold by the retail dealer is below the estimated average, the registering authority shall refund so much of the deposit as is in excess of the tax payable on such actual average.

9 The registering authority may, in lieu of the deposit referred to in rule 8, accept a mortgage of the applicant's immovable property of sufficient value, or such other security as he may consider sufficient and suitable to ensure the due realization of the tax which may from time to time be payable by him. If a mortgage of immovable property is accepted as security, the mortgage-deed shall be executed in favour of the Crown and shall expressly

confer on the Crown a power of sale without the intervention of the Court.

10. The registering authority shall grant a registration certificate in Form C to every person who is registered as an importer or wholesale dealer and in Form D to every person who is registered as a retail dealer. Such certificate shall be held subject to the provisions of the Act and the rules made thereunder and to the restrictions and conditions specified in the certificate.

11. A registration certificate granted under these rules may, on the application of the person to whom it was granted, be amended by the registering authority, but no such amendment shall be inconsistent with the provisions of the Act or the rules made thereunder. Every application for amendment of the certificate shall specify the nature of the amendment required and the reasons therefor.

12. Every registration certificate shall be granted or amended free of charge.

13. Every order of the registering authority refusing to grant or amend a registration certificate shall be in writing and shall state the reasons for such refusal. A copy of such order shall be communicated to the applicant.

14. (1) The registering authority may by order suspend or cancel a registration certificate if the holder thereof—

(a) fails to pay the tax or any other amount payable under the Act, or

(b) maintains false accounts; or

(c) submits false returns; or

(d) fraudulently evades the payment of the tax; or

(e) obstructs any officer in the discharge of his duty under the Act or the rules made thereunder; or

(f) has ceased to carry on the business or has sold or transferred the business, or

(g) fails to deposit additional security required under rule 8; or

(h) infringes any of the provisions of the Act or the rules made thereunder.

(2) Every order of the registering authority suspending or cancelling a registration certificate shall be in writing and shall state the reasons for the suspension or cancellation. A copy of such order shall be communicated to the holder of the certificate and to the importers and registered dealers from whom he has been receiving motor spirit.

15. (1) Every registration certificate granted under these rules shall be deemed to have been granted personally to the importer, wholesale dealer or retail dealer specified therein. No registration certificate shall be sold or transferred.

(2) If the holder of a registration certificate enters into partnership in regard to the business covered by the certificate, he shall send a report of the same to the registering authority within thirty days of his entering into such partnership and shall also get his registration certificate suitably amended. Where a partnership is entered into the partner as well as the original holder of the certificate shall be bound by the conditions of the certificate and shall be responsible for the payment of the tax.

(3) If a partnership is dissolved every person who was a partner shall send a report of the same to the registering authority within thirty days of such dissolution.

16. Where the holder of a registration certificate dies or becomes insolvent or mentally incapable or is otherwise disabled, any person carrying on the business of such holder shall not be liable to any penalty or confiscation under the Act or these rules for carrying on the business if such person applies for the grant to him of a registration certificate within a period of two months from the date on which he commenced to carry on the business of the original holder.

17. Where a registration certificate granted under these rules is lost or accidentally destroyed, a duplicate of the certificate may be granted on payment of a fee of one rupee.

18. (1) The registration certificate shall be exhibited in a conspicuous place at the premises where business covered by it is carried on.

(2) Every person holding or acting under a registration certificate granted under these rules shall produce the certificate or an authenticated copy of it for inspection when called upon to do so by an officer duly empowered in this behalf by the District Collector.

(3) Copies of any registration certificate may, for the purpose of this rule, be authenticated free of charge by the registering authority.

19. The amount of tax due in respect of the motor spirit sold in every month shall be paid into a Government treasury before the 25th day of the succeeding month.

20 (1) Every retail dealer who is not also a registered importer or wholesale dealer shall keep true and correct accounts in Form E of all daily transactions in motor spirit. The accounts for each day shall be made up and totalled before noon of the following day. The reading of the pump issue meter at the end of each day shall also be entered in the accounts for the day.

(2) Every such retail dealer shall pass with every issue of motor spirit a serially numbered delivery note and maintain a duplicate thereof bearing the same serial number.

(3) For the purpose of this rule "day" means a period of twenty-four hours beginning at 6 a.m.

21 (1) In every month every retail dealer who is not also a registered importer or wholesale dealer shall send in duplicate—

(i) a return in Form F of the transactions relating to the previous month to the Collector of the district in which he is registered together with the treasury receipt referred to in section 6;

(ii) a return in Form F-1 to the Collector of the district in which he is registered; and

(iii) a return in Form F-2 to the Collectors of the districts in which the retail dealers to whom he issued motor spirit in the previous month are registered.

(2) The returns mentioned in clauses (i), (ii) and (iii) of sub-rule (1) should reach the authorities mentioned therein on or before the 25th day of the month.

22 Where any return submitted by a retail dealer appears to the District Collector to be incorrect or incomplete, he shall before taking action under sub-section (1) of section 7, issue a notice to the retail dealer calling upon him to produce his accounts and prove the correctness of his return, at a time and place to be specified in the notice. Every such notice shall be served on the retail dealer by delivering it to him at the premises where he carries on his business as retail dealer or if he is not found, by delivering the notice to any person in the employ of the retail dealer, who may be found at the said premises or if no such person be found there, by affixing the notice on a conspicuous part of the said premises.

23. The notice of demand of the tax determined under sub-section (1) of section 7 shall be in Form G and shall be served on the retail dealer in the manner specified in rule 22.

24 (1) In every month every importer and every wholesale dealer shall send in duplicate—

(i) a return in Form H of the transactions relating to the previous month to the Collector of the district in which he is registered together with the treasury receipt referred to in section 6 in respect of the retail sales, if any, effected by him during that month;

(ii) a return in Form H-1 to the Collector of the district in which he is registered;

(iii) a return in Form H-2 to the Collectors of the districts in which the importers to whom he issued motor spirit in the previous month are registered;

(iv) a return in Form H-3 to the Collectors of the districts in which the wholesale dealers to whom he issued motor spirit in the previous month are registered; and

(v) a return in Form H-4 to the Collectors of the districts in which the retail dealers to whom he issued motor spirit in the previous month are registered:—

Provided that where a person is registered both as importer and wholesale dealer, it shall be sufficient if he sends one set of the returns specified

in this sub-rule containing all the particulars relating to his transactions in motor spirit both as importer and wholesale dealer.

(2) The returns mentioned in clauses (i) to (v) of sub-rule (1) should reach the authorities mentioned therein on or before the 25th day of the month

25 Every person registered under the Act shall keep separate accounts and submit separate returns in respect of his transactions in (a) petrol and (b) motor spirit other than petrol.

26 When tax has been short-levied through inadvertence, error or misconstruction on the part of the District Collector or through any misstatement of the retail dealer or when any such tax after having been levied has been, owing to any such cause, erroneously refunded, the retail dealer liable to pay the tax so short-levied or to whom such refund has erroneously been made, shall on demand being made by the District Collector pay the deficiency or, as the case may be, repay the amount erroneously refunded. No such demand shall be made after the expiry of three months from the last day of the month to which the tax relates or, as the case may be, after the expiry of three months from the date of the erroneous refund. The demand under this rule shall be made by notice which shall be served on the retail dealer in the manner provided in rule 22.

27. Claims for the refund of the whole or part of the tax paid, on the ground that such payment had been made through inadvertence, error or misconstruction or on the ground that the refund claimed represents the tax paid for a second time on motor spirit on which the tax has already been paid shall not be considered unless made within three months of such payment

28 Every importer, wholesale dealer and retail dealer shall preserve his account relating to transactions in motor spirit for a period of at least twelve months.

29. Every officer of the Excise Department not below the rank of Assistant Inspector, every officer of the Police Department not below the rank of Inspector and every officer of the Land Revenue Department not below the rank of Deputy Tahsildar shall within the area for which he is appointed have power under section 17 to investigate all offences against the Act.

30 The Inspector of Excise, or, where there is no Inspector of Excise, the Police Subdivisional Officer, having jurisdiction over the area in which anything has been seized by an officer exercising powers under section 17 shall be the prescribed authority for the purposes of clauses (b) and (c) of section 19.

31 The District Collector shall be the prescribed officer for the purposes of sub-section (2) of section 13 and the prescribed authority for the purposes of section 20.

32. Every appeal under sub-section (1) of section 24 shall be preferred—

(i) within sixty days of the receipt of the order appealed against in case the appeal is under clause (a) of that sub-section; and

(ii) within thirty days of the receipt of the order appealed against in case the appeal is under clause (b) of that sub-section.

33. Every appeal shall be in writing, shall specify the name and address of the appellant, the date of the order appealed against and contain a clear statement of the facts and the nature of the relief prayed for and shall be signed and verified by the appellant. It shall be accompanied by the order appealed against in original or by an authenticated copy, unless the omission to produce such order or copy is explained to the satisfaction of the appellate authority. The appeal may be sent to the appellate authority by post or may be presented to the appellate authority or to such officer as the appellate authority may appoint in this behalf, by the appellant or by an authorised agent or a legal practitioner.

34 Any person who commits a breach of rule 15, 18, 20, 25, or 28 shall, if no penalty is provided in the Act for such breach, be punishable with fine which may extend to one thousand rupees and where the breach is a continuing one with further fine which may extend to fifty rupees for every day after the first during which the breach continues.

FORM A.

(See rule 7.)

Application for registration as ___an importer___ / ___a wholesale dealer___ *in* ___petrol___ / ___motor spirit other than petrol.___

To the Collector

Sir,

We ___ desire to be registered as ___an importer___ / ___a wholesale dealer___ under section 4 (1) of the Madras Sales of Motor Spirit Taxation Act, 1939.

1 Applicant's name.

2 Address

3 Place of business (District, Taluk, Town with the street and door number or village).

4 Whether the applicant is also carrying on business of the sale of motor spirit as a retail dealer.

5 Number of motor vehicles and/or internal combustion engines owned by the applicant together with the quantity of motor spirit likely to be consumed by such vehicles and/or engines in a month.

6 Whether the place of business is licensed under the Indian Petroleum Rules and if so, the kind of license, its number and date and the period for which it is in force.

7 Remarks.

Place ___ Signature of applicant

Date ___ Postal address of applicant

Note.—(1) If the application is made on behalf of a company, the name and address of the company and the name of its Manager or Agent should be given against item (1) above.

(2) If a company has branches to deposit in several places besides its head office a separate application for registration should be forwarded to the registering authority in respect of each such place.

(3) A court fee label of two annas should be affixed to the application. A separate application should be made in Form B for registration as retail dealer if the applicant is also carrying on business as a retail dealer.

FORM B.

(See rule 7.)

Application for registration as a retail dealer in ___petrol___ / ___motor spirit other than petrol.___

To the Collector of

Sir,

I / We ___ desire to be registered as a retail dealer under section 4 (1) of the Madras Sales of Motor Spirit Taxation Act, 1939.—

Supplies of petrol are obtained from.....(name and address of supplier).

1 Applicant's name.

2 Calling

3 Address.

4 Place of business (District, Taluk, Town with Street and door number or village)

5 Estimated quantity of motor spirit expected to be sold every month in retail

6 Number of motor vehicles and/or internal combustion engines owned by the applicant together with the quantity of motor spirit likely to be consumed by such vehicles and/or engines in a month.

7 Whether the place of business is licensed under the Indian Petroleum Rules and if so, the kind of licence, its number and date.

8 Remarks.

Place ___ Signature of applicant

Date ___ Postal address of applicant

Note.—(1) If the application is made on behalf of a Company, the name and address of the Company and the name of its Manager or Agent should be given against item 1 above. In the case of a Club, a Co-operative Society or an Association, its Secretary or other person duly authorized to add sign the application.

(2) If a retail dealer has branches in different places a separate application for registration should be made to the appropriate registering authority in respect of each such place.

(3) A court-fee label of two annas should be affixed to the application.

FORM C.

(*See* rule 16.)

Registration Certificate.

Certificate No. Date

I, Collector of district do hereby certify that (name) (address) has been duly registered as an importer of / a wholesale dealer in petrol / motor spirit other than petrol under section 4 (1) of the Madras Sales of Motor Spirit Taxation Act, 1939, and is authorized to carry on business as an importer of / a wholesale dealer in petrol / motor spirit other than petrol at (place of business), subject to the provisions of the said Act and the rules framed thereunder and also to the following conditions:—

1. *This certificate shall be valid so long as the said (name) holds a license under the Indian Petroleum Rules.

(*Applies only in the case of petrol.)

2. This certificate should be exhibited at a conspicuous place within the premises of the business.

3. A correct account should be kept of the daily transactions at the place of business and the books of account and vouchers relating to stocks, purchases, deliveries and sales shall be open to inspection by an Inspecting Officer at any time.

4. An inspection note book in the form in the annexure below should be kept in the premises of the place of business and the remarks of the Inspecting Officers of the Government should be entered in it. The instructions and directions, if any, given therein should be followed or carried out as soon thereafter as possible. The note book should be handed over or sent whenever demanded by an officer of Government.

5. The prescribed return(s) should be sent to the prescribed authorities so as to reach them on or before the 25th of the month.

6. This certificate should not be transferred or sold. Nor should it be amended without the permission of the registering authority which should be applied for and obtained.

7. All corrections in this certificate should be made and attested by an officer of the Government under the Orders of the registering authority.

8. Breach of any of these conditions or of the provisions of the Madras Sales of Motor Spirit Taxation Act, 1939, or of the rules issued thereunder will entail suspension or cancellation of this certificate besides any other penalties that may be imposed under that Act or the rules thereunder.

Signed

District Collector.

ANNEXURE.

Inspection Note Book.

(Enclosure to Form C.)

Front page alone to be printed.

Name of the holder of the registration certificate.

Place of business.

Number and date of the registration certificate.

(This note book is the property of the Government and must be returned to the Government when it is completed and a fresh one is opened, or when the certificate is cancelled. It should be maintained in foolscap size of 24 blank pages leaving a page for every month for Inspecting Officers to note their remarks.)

FORM D.

(*See* rule 16.)

Registration Certificate.

Certificate No. Date

I, Collector of district do hereby certify that (name) (calling) (address) has been duly registered as a retail dealer in petrol / motor spirit other than petrol under section 4 (1) of the Madras Sales of Motor Spirit Taxation Act, 1939, and is authorized to carry on business as a retail dealer in petrol / motor spirit other than petrol at (place of business) subject to the provisions of the said Act and the rules framed thereunder and also to the following conditions:—

(1) * This certificate shall be valid so long as the said place of business is licensed under the Indian Petroleum Rules.

(* Applies only in the case of petrol.)

(2) A deposit of Rs. (Rupees only) made by the said on (date) at the Treasury / Sub Treasury / branch of the Reserve Bank of India shall at the pleasure of the Registering Authority be adjusted at any time towards arrears of the tax if any due by him with or without giving him intimation thereof

or

(3) The security for Rs. (Rupees only) of (here enter the nature of the security offered and accepted), furnished by him on (date) will be cancelled only after the business is closed and the tax due has been paid in full.

(4) This certificate should be exhibited at a conspicuous place within the premises of the business.

(5) A correct account should be kept of the daily transactions at the place of business and vouchers and the books of account relating to stocks, purchases, sales and deliveries shall be open to inspection by an Inspecting officer at any time.

(6) An inspection note book in the form in the annexure below should be kept in the premises of the place of business and the remarks of the officers of the Government from time to time should be entered in it. The instructions and directions, if any, given therein to the retail dealer, should be followed or carried out as soon thereafter as possible. The note book should be handed over or sent whenever demanded by an officer of Government.

(7) The tax should be paid into a Government treasury before the 25th of the succeeding month.

(8) The prescribed return(s) should be sent to the prescribed authorities so as to reach them on or before the 25th of the month.

(9) This certificate should not be transferred or sold. Nor should it be amended without the permission of the Registering Authority.

(10) All corrections in this certificate should be made and attested by an officer of the Government under the orders of the Registering Authority.

(11) Breach of any of these conditions or of the provisions of the Madras Sales of Motor Spirit Taxation Act, 1939, or of the rules issued thereunder will entail suspension or cancellation of this certificate besides any other penalties that may be imposed under that Act or the rules thereunder.

Signed

District Collector.

ANNEXURE.

Inspection Note Book.

(Enclosure to Form D.)

Front page alone to be printed.

Name of the holder of the registration certificate.

Place of business.

Number and date of the registration certificate.

(This note book is the property of the Government and must be returned to the Government when it is completed and a fresh one is opened or when the certificate is cancelled. It should be maintained in foolscap size of 24 blank pages leaving a page for every month for inspecting officers to note their remarks.)

FORM E.

(*See* rule 20.)

Retail dealer's account of daily transactions in petrol / *motor spirit other than petrol*

Date.	Opening balance (in gallons).			Quantity received (in gallons).			Total of columns (2) and (3) (in gallons).		
	(1)			(2)			(3)		
	In cans	In bulk.	Total.	In cans.	In bulk.	Total.	In cans.	In bulk.	Total.
1									
2									
3									
4									

Quantity issued to other retail dealers (in gallons)			Quantity issued for own use (in gallons).			Quantity sold in retail (in gallons)			Reading in the pump (temperature at end of day).	Remarks.
(4)			(5)			(6)			(7)	(8)
In cans.	In bulk.	Total.	In cans.	In bulk.	Total.	In cans.	In bulk.	Total.		

NOTE.—(1) Transactions in motor spirit other than petrol may all be shown as in bulk.

(2) This register should be maintained in the form of a book with at least 24 pages for use for not less than two years.

FORM F.

(*See* rule 21.)

Retail dealer's monthly return of sales of petrol / motor spirit other than petrol

To

The Collector of district.

Return of the issues of petrol / motor spirit other than petrol for the month of 193 (furnished by

(name of retail dealer) holding Registration certificate No. , dated and doing business at in the district of .

	In cans.	In bulk.	Total.
1. Stock on hand at the beginning of the month.			
2. Receipts during the month with details of the manner of supply and the quantity received from each.			
3. Total of (1) and (2) above.			
4. Issues—			
(a) Total quantity issued during the month to other retail dealers.			
(b) Total quantity sold in retail.			
(c) Total quantity issued for own use.			
5. Total of items 4 (a) to 4 (c) above.			
6. Balance of stock at the end of the month. (Column 3 minus column 5.)			
7. Amount of tax paid.			

NOTE.—(1) Separate returns should be sent in respect of petrol and of motor spirit other than petrol. In respect of the latter, transactions need not be shown separately "In cans" and "In bulk."

(2) The return should be sent in duplicate to the Collector of the district so as to reach him on or before the 25th of the month.

(3) Details regarding the names and addresses of the persons from whom supplies were received and the quantity of supplies and the dates of supply and similar details regarding issues to other retail dealers should be furnished in Forms F-1 and F-2.

(4) The treasury receipt for the amount of tax paid should be attached to the return.

Declaration.

I do hereby declare that I have compared the above particulars with my records and books and that they are to the best of my knowledge accurate and complete.

Place (Signed)

Date (Retail dealer or authorized manager or agent).

FORM F-1.

(*See* rule 21.)

Details of petrol / motor spirit other than petrol received by [name of retail dealer holding Registration certificate No. dated and doing business at in the district of in the month of

To

The Collector of district.

Date of receipt of supply.	Names and addresses of the persons from whom received.	Quantity (in gallons).		
		In cans	In bulk.	Total.

NOTE.—(1) Separate returns should be sent in respect of petrol and of motor spirit other than petrol. In respect of the latter, transactions need not be shown separately "In cans" and "In bulk."

(2) The return should be sent in duplicate to the Collector of the district so as to reach him on or before the 25th of the month.

Declaration.

I do hereby declare that I have compared the above particulars with my records and books and that they are to the best of my knowledge accurate and complete.

Place (Signed)

Date (Retail dealer or authorised manager or agent.)

FORM F-2.

(*See* rule 21.)

Details of ——— petrol / motor spirit other than petrol ——— issued by (name of retail dealer) holding Registration certificate No. dated and doing business at in the district of to other retail dealers in the month of

To

The Collector of district.

Date of issue.	Names and addresses of retail dealers to whom issued.	Quantity (in Gallons).		
		In cans.	In bulk.	Total.

Note.—(1) Separate returns should be sent in respect of petrol and of motor spirit other than petrol in respect of the latter transactions need not be shown separately "in cans" and "in bulk."

(2) This return should be posted on a separate sheet or sheets for each district to which petrol was issued. The sheet or sheets relating to each district should be sent to the Collector of that district in duplicate so as to reach him on or before the 10th of the month.

Declaration.

I do hereby declare that I have compared the above particulars with my records and books and that they are to the best of my knowledge accurate and complete.

Place (Signed)

Date (Retail dealer or authorized manager or agent.)

FORM G.

(*See* rule 23.)

Notice of demand of payment of tax as determined by the District Collector under section 7 (1) of the Act.

To

Take notice that on behalf of the Government of Madras I hereby demand payment by you of the sum of Rs (Rupees) now due and unpaid on account of tax on sales of motor spirit for the month of 19 and that if the said sum be not paid into a Government treasury within fourteen days after the date of service hereof on you it will be recovered according to the provisions of sub-section (2) of section 7 of the Madras Sales of Motor Spirit Taxation Act, 1939.

Place (Signed)

Date *District Collector.*

FORM H.

(*See* rule 24.)

Return of receipts, issues and balances of ——— importers / wholesale dealers (or depots).

To

The Collector of district.

Return for the month of 19 of receipts and issues of ——— petrol / motor spirit other than petrol ——— furnished by ——— importer / wholesale dealer (or depot) holding Registration certificate No. , dated and doing business at in the district of

	In cans.	In bulk.	Total.
1. Stock on hand at the beginning of the month.			
2. Receipts during the month—			
(a) Imported direct ..			
*(b) From other importers or wholesale dealers (or depots).			
3. Total of 1 and 2			
4. Issues—			
*(a) Total quantity issued during the month to importers registered under the Act.			
*(b) Total quantity issued during the month to wholesale dealers (or depots) registered under the Act.			
*(c) Total quantity issued during the month to retail dealers registered under the Act.			
(d) Total quantity sold at retail during the month from the installation, wholesale dealers premises (or depots).			
(e) Total quantity issued for own use during the month.			
(f) Total quantity issued to importers, wholesale dealers (or depots) or retail dealers not registered under the Act			
	In cans.	In bulk.	Total.
5. Total of items 4 (a) to 4 (f).			
6. Balance on hand			
7. Amount of tax paid.			

Note.—(1) For items marked *, details showing the names and addresses of the importers, wholesale dealers (or depots) from whom petrol/motor spirit other than petrol, has been received with the quantity received from each and the dates of supply and the names and address of each importer, wholesale dealer (or depot) or retail dealer supplied, together with the quantity supplied to each and the date of supply should be given in separate forms as follows :—

Item 3 (b) .. .. .. Form H-1
Item 4 (a) .. .. .. Form H-2
Item 4 (b) .. .. .. Form H-3
Item 4 (c) .. .. .. Form H-4

(2) Separate returns should be sent in respect of petrol and of motor spirit other than petrol. In respect of the latter, transactions need not be shown separately "in cans" and "in bulk."

(3) This return should be sent in duplicate to the Collector of the district so as to reach him on or before the 10th of the month.

(4) The necessary receipt for the amount of tax paid in respect of the retail sales, if any, should be attached to the return.

Declaration.

I do hereby declare that I have compared the above particulars with my records and books and that they are to the best of my knowledge accurate and complete.

Place

Date (Signed)

——— Importer. / Wholesale dealer (or depot) / or authorized manager or agent.

FORM E-1.

(*See* rule 24.)

Details of _____ petrol / motor spirit other than petrol received from _____ Importer / wholesale dealer (or depot) during the month of _____ 19 .

To

The Collector of _____ district.

Return submitted by _____ (name), _____ Importer / wholesale dealer (or depot) holding Registration certificate No. _____, dated _____, and doing business at _____ in the district of _____

Serial number.	Names and addresses of the importer/ wholesale dealers (or depots) from whom received.	Quantity received from each (in gallons).		
		In cans.	In bulk.	Total.

NOTE.—(1) Separate returns should be sent in respect of petrol and of motor spirit other than petrol. In respect of the latter, transactions need not be shown separately "In cans" and "In bulk."

(2) The return should be sent in duplicate to the Collector of the district so as to reach him on or before the 25th of the month.

Declaration.

I do hereby declare that I have compared the above particulars with my records and books and that they are to the best of my knowledge accurate and complete.

Place _____

Date _____ (Signed) _____

_____ Importer. / Wholesale dealer (or depot) or authorized manager or agent.

FORM E-2.

(*See* rule 24.)

Details of _____ petrol / motor spirit other than petrol issued to importers during the month of _____ 193 .

To

The Collector of _____ district.

Return submitted by _____ (name) _____ Importer / wholesale dealer (or depot) holding Registration certificate No. _____, dated _____, and doing business at _____ in the district of _____

Serial number.	Names and addresses of importers to whom issued.	Quantity issued to each (in gallons).		
		In cans.	In bulk.	Total.

NOTE.—(1) This return should be posted on a separate sheet or sheets for each district to which petrol was issued. The sheet or sheets relating to each district should be sent to the Collector of that district in duplicate so as to reach him on or before the 25th of the month.

(2) Separate returns should be sent in respect of petrol and of motor spirit other than petrol. In respect of the latter, transactions need not be shown separately "In cans" and "In bulk."

Declaration.

I do hereby declare that I have compared the above particulars with my records and books and that they are to the best of my knowledge accurate and complete.

Place _____

Date _____ (Signed) _____

_____ Importer / Wholesale dealer (or depot) or authorized manager or agent.

FORM E-3.

(*See* rule 24.)

Details of _____ petrol / motor spirit other than petrol issued to wholesale dealers (or depots) during the month of _____ 193 .

To

The Collector of _____ district.

Return submitted by _____ (name) _____ Importer / wholesale dealer (or depot) holding Registration certificate No. _____, dated _____, and doing business at _____ in the district of _____

Serial number.	Names and addresses of wholesale dealers (or depots).	Quantity issued to each (in gallons).		
		In cans.	In bulk.	Total.

NOTE.—(1) This return should be posted on a separate sheet or sheets for each district to which petrol was issued. The sheet or sheets relating to each district should be sent to the Collector of that district in duplicate so as to reach him on or before the 25th of the month.

(2) Separate returns should be sent in respect of petrol and of motor spirit other than petrol. In respect of the latter, transactions need not be shown separately "In cans" and "In bulk."

Declaration.

I do hereby declare that I have compared the above particulars with my records and books and that they are to the best of my knowledge accurate and complete.

Place _____

Date _____ (Signed) _____

_____ Importer. / Wholesale dealer (or depot) or authorized manager or agent.

FORM E-4.

(*See* rule 24.)

Details of _____ petrol / motor spirit other than petrol issued to retail dealers during the month of _____ 193 .

To

The Collector of _____ district.

Return submitted by _____ (name) _____ Importer / wholesale dealer (or depot) holding Registration certificate No. _____, dated _____, and doing business at _____ in the district of _____

Serial number.	Names and addresses of retail dealers to whom issued.	Quantity issued to each (in gallons).		
		In cans.	In bulk.	Total.

NOTE.—(1) This return should be posted on a separate sheet or sheets for each district to which petrol was issued. The sheet or sheets relating to each district should be sent to the Collector of that district in duplicate so as to reach him on or before the 25th of the month.

(2) Separate returns should be sent in respect of petrol and of motor spirit other than petrol. In respect of the latter, transactions need not be shown separately "In cans" and "In bulk."

Declaration.

I do hereby declare that I have compared the above particulars with my records and books and that they are to the best of my knowledge accurate and complete.

Place _____

Date _____ (Signed) _____

_____ Importer. / Wholesale dealer (or depot) or authorized manager or agent.

H. G. HOLDSWORTH,
Secretary to Government.

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